

**SECTION 8.(i)** G.S. 115C-546.2(d)(2) reads as rewritten:

"(2) A sum equal to thirty-five percent (35%) of those monies transferred in accordance with G.S. 18C-164 shall be allocated to those local school administrative units located in whole or part in counties in which the effective county tax rate as a percentage of the ~~effective~~ State average effective tax rate is greater than one hundred percent (100%), with the following definitions applying to this subdivision:

- a. "Effective county tax rate" means the actual county tax rate for the previous fiscal year multiplied by a three-year weighted average of the most recent annual sales assessment ratio studies.
- b. "State average effective tax rate" means the average effective county tax rates for all counties.
- c. "Sales assessment ratio studies" means sales assessment ratio studies performed by the Department of Revenue under G.S. 105-289(h)."

**SECTION 8.(j)** S.L. 2005-276 is amended by adding a new section to read:

**"SECTION 31.1(jj)** If House Bill 1023, 2005 Regular Session, becomes law, then that act is amended by adding a new section to read:

**'SECTION 10.4.** Section 10.3 of this act is effective for taxable years beginning on or after January 1, 2005.' "

**SECTION 8.(k)** S.L. 2005-344 is amended by adding a new section to read:

**"SECTION 2.1.** The State Education Assistance Authority shall report annually to the Joint Legislative Commission on Governmental Operations regarding the use of the funds allocated to the Authority under this act."

**SECTION 8.(l)** Section 12 of S.L. 2005-344 reads as rewritten:

**"SECTION 12.** The first security audit required under ~~G.S. 18C-123(a)~~G.S. 18C-122(a) shall be conducted at the beginning of the first calendar year after the effective date of this act. The first audit required under ~~G.S. 18C-123(d)~~G.S. 18C-122(d) shall be conducted at the end of the first fiscal year after the effective date of this act."

**SECTION 9.** G.S. 20-157(f) reads as rewritten:

"(f) When an authorized emergency vehicle as described in subsection (a) of this section or any public service vehicle is parked or standing within 12 feet of a roadway and is giving a warning signal by appropriate light, the driver of every other approaching vehicle shall, as soon as it is safe and when not otherwise directed by an individual lawfully directing traffic, do one of the following:

- (1) Move the vehicle into a lane that is not the lane nearest the parked or standing authorized emergency vehicle or public service vehicle and continue traveling in that lane until safely clear of the authorized emergency vehicle. This paragraph applies only if the roadway has at least two lanes for traffic proceeding in the direction of the approaching vehicle and if the approaching vehicle may change lanes safely and without interfering with any vehicular traffic.
- (2) Slow the vehicle, maintaining a safe speed for traffic conditions, and operate the vehicle at a reduced speed and be prepared to stop until completely past the authorized emergency vehicle or public service vehicle. This paragraph applies only if the roadway has only one lane for traffic proceeding in the direction of the approaching vehicle or if